

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION**

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DEBRA P. HACKETT, CLK
U.S. DISTRICT COURT
MIDDLE DISTRICT ALA

Barbara S. LEWIS
Plaintiff

v.

UNITED STATES of America
Defendant

Case 2:07cv18-MHT

Demand for Jury Trial

COMPLAINT

I. Introduction

1. This is a complaint to recover an overpayment of income taxes for the tax year 2003 claimed by the Plaintiff Barbara A. Lewis (herein sometimes called the "Taxpayer"), from the Internal Revenue Service, but denied to her.

II. Jurisdiction

2. This Court has jurisdiction by virtue of 28 U.S.C. §1346(a). Venue is proper pursuant to 28 U.S.C. §1396 because the Taxpayer resides in Autauga County, Alabama, in this district and filed her income tax return for 2003 here.

III. Parties

3. Plaintiff is a Taxpayer who resides at 107 County Road 4, Prattville (Autauga County), Alabama, and who filed her 2003 income tax return while residing in Autauga County, Alabama. Defendant is the United States of America.

IV. Facts

4. Taxpayer filed her 2003 income tax return on or about June 6, 2006, within three (3) years of its due date, and claimed an earned income credit. The Internal Revenue Service (sometimes called "the Service" herein) disallowed the Taxpayer's earned income credit and denied her the refund to which she was entitled.

5. Taxpayer paid the tax for 2003, in the amount claimed by the Service, in full and has no deficiency for the year 2003. By letter dated September 15, 2006, the Service denied the Taxpayer's request for a refund to the extent of \$2,570.

6. Plaintiff was, in 2003 (and still is today), an unmarried head of household and was entitled to an earned income credit because dependent daughters reside with her in her home.

V. Reasonable Litigation Costs

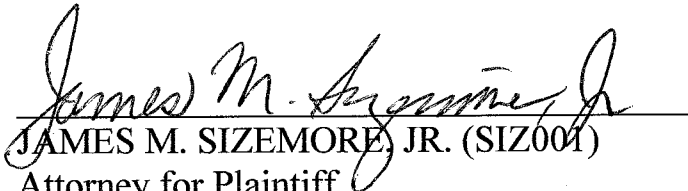
7. Should Taxpayer prevail in her claim for a refund of overpaid 2003 taxes, she also claims reasonable litigation costs incurred in connection with this court proceeding as provided in 26 U.S.C. §7430(a)(2).

8. Taxpayer claims the reasonable court costs associated with this case as defined in 26 U.S.C. §7430(c)(1)(A).

9. Taxpayer claims reasonable fees paid or incurred for the services of her attorney in connection with this court proceeding as defined in 26 U.S.C. §7430(c)(1)(B)(iii).

VI. Claim for Relief

WHEREFORE, Taxpayer claims a refund of income taxes paid for the 2003 tax year in the amount of \$2,570 plus interest and costs of court. Taxpayer also claims reasonable attorneys' fees paid or incurred in this court proceeding at the rate of \$125.00 per hour or such higher sum as the Court finds applicable under 26 U.S.C. §7430(c)(1)(B)(iii).


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JURY DEMAND

Please take notice that Plaintiff demands a trial by jury of all the issues in this cause.


JAMES M. SIZEMORE, JR., Attorney